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PATENT APPLICATION
Serial No. 09/487,593

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Shinya Matsuoka
Serial No.: 09/487,593
Filing Date: January 19, 2000
Group Art Unit: 2151
Examiner: Khanh Q. Dinh
Title: **SPATIALIZED AUDIO IN A THREE-DIMENSIONAL
COMPUTER-BASED SCENE**

Mail Stop AF

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

EXPRESS MAIL CERTIFICATE NO.: EV 733646873 US	
I hereby certify that this paper or fee is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR §1.10 on the date indicated above and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.	
Name:	<u>Willie Jiles</u> Willie Jiles
Date:	<u>March 13, 2006</u>

EV733646873US

RESPONSE PURSUANT TO 37 C.F.R. § 1.116

In response to the final Office Action mailed January 25, 2006, Applicant respectfully requests that the Examiner reconsider the rejection of the claims in view of the amendments and comments set forth below.